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No. 255.

1st Session, 6th Parliament, 21-2 Victoria, 1858.

B I L L .

An Act to amend the Law relative to Duties of Customs and of Excise and to impose new Duties; and also to impose a tonnage duty on vessels, and a duty on tavern-keepers.

Received and read 1st time, Friday, 16th July, 1858.

Second reading, Friday, 16th July, 1858.

Hon. Mr. CAYLEY.

S. Derbishire & G. Desbarats, Queen's Printer.

An Act to amend the Law relative to Duties of Customs and of Excise and to impose new Duties ; and also to impose a tonnage duty on vessels, and a duty on tavern-keepers.

WHEREAS it is expedient to revise and consolidate the Customs Tariff of this Province, by repealing the present duties and imposing others instead thereof, and otherwise to amend the Laws relating to the Customs : Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

- I. The following Acts and parts of Acts are hereby repealed, that is to say : the third Section of the Act passed in the twelfth year of Her Majesty's Reign, chaptered one, and intituled, *An Act to amend the Law relating to Duties of Customs*, and the Schedule A to the said Act containing the Table of Duties of Customs inwards, the Table of Exemptions and the Table of Prohibitions,—the whole of the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, chaptered five, and intituled, *An Act to amend the Act imposing Duties of Customs*,—the first Section of the Act passed in the sixteenth year of Her Majesty's Reign, chaptered eighty-five, and intituled, *An Act further to amend the Laws relating to Duties of Customs*,—the whole of the Act passed in the eighteenth year of Her Majesty's Reign, chaptered five, and intituled, *An Act to amend the Acts imposing Duties of Customs*, except the eighth Section thereof,—the whole of the Act passed in the Session held in the nineteenth and twentieth years of Her Majesty's Reign, chaptered ten, and intituled, *An Act to amend the Acts imposing Duties of Customs*,—and so much of any other part of any of the said Acts or of any other Act or Law as is inconsistent with this Act.

- II. In lieu and instead of the Duties of Customs imposed by the Acts above mentioned, and of all other Duties of Customs upon goods, wares and merchandize imported into this Province, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon goods, wares and merchandize imported into this Province, or taken out of warehouse for consumption therein, the several Duties of Customs respectively inserted, described and set forth in the Table in the Schedule to this Act annexed, intituled, "Table of Duties of Customs Inwards ;" And the articles enumerated or mentioned in the Table in the said Schedule, intituled, "Table of Free Goods," may be imported or taken out of

Prohibited
Goods.

warehouse without payment of any Duty of Customs under this Act ;—And the articles enumerated or mentioned in the Table in the said Schedule, intituled, “Table of Prohibitions,” shall not be imported into this Province under the penalty therein mentioned, and if imported shall be forfeited and forth- 5
with destroyed :

Provide : as to
British copy-
right works.

Provided always, that nothing herein contained shall repeal or affect the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty’s Reign, and intituled, *An Act to impose a duty on Foreign Reprints of British Copyright Works*, or any duty imposed or to be imposed under it. 10

Regulations
may be made
touching free
goods.

III. The importation of goods exempt from duty under this Act, and all matters relating thereto, shall be subject to such regulations as the Governor in Council shall make for the purpose of preventing fraud or abuse under pretext of such exemption, nor shall such exemption prevent the forfeiture of 15
such goods for any breach of the Customs Laws or of any regulations lawfully made under them.

Reciprocity
acts not to be
affected :—

Except that if
any article
free under
them becomes
liable to duty,
such duty
shall be that
imposed by
this act, or
any other act
then in force.

IV. Nothing in this Act shall prevent the effect of the two Acts next hereinafter cited, so as to charge any article with duty while it is exempt from duty under either of them ;—but the fifth 20
Section of the said Act, passed in the eighteenth year of Her Majesty’s Reign, and intituled, *An Act to amend the Acts imposing Duties of Customs*, is hereby repealed, and if under the provisions of the Act passed in the eighteenth year of Her Majesty’s Reign, and intituled, *An Act for giving 25
effect on the part of this Province to a certain Treaty between Her Majesty and the United States of America*, the Governor of this Province shall at any time declare the suspension of the Treaty in the said Act mentioned, then, while such suspension shall continue, the several articles mentioned in the Schedule to the said Act, being the growth and produce of the said 30
United States, shall be respectively subject to the duties imposed on like articles by this Act or by any other Act then in force, but if no duty be so imposed, then they shall be admitted free : And if under the provisions of the Act passed the Session held in the 35
thirteenth and fourteenth years of Her Majesty’s Reign, and intituled, *An Act to facilitate Reciprocal Free Trade between this Province and the other British North American Provinces*, the Governor in Council shall at any time declare that any article whatever when of the growth, produce or manufacture 40
of the British North American Provinces or Possessions in the said Act mentioned, or of any one or more of them, is not, or is not under certain circumstances, admissible into this Province free of duty, then the duty on such article when it is not admissible free, shall be that imposed on like article, by this Act or 45
by any other Act then in force, but if no duty be so imposed, then it shall be admitted free.

V. Whereas by the eighth, eleventh, twelfth and other sections of the said Act, passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to Duties of Customs*, certain oaths or affirmations in the Schedule B to the said Act are in certain cases required to be taken, and two of the said oaths or affirmations (being the first and fourth in the said Schedule) may, under the terms thereof, be taken by an agent, not being the owner, importer or consignee of the goods to be entered, and a practice has arisen of employing as Agents, Clerks and other parties, to make entries and to take the said oaths or affirmations, who have not the personal knowledge requisite to enable them to take the same so as to meet the intent and purpose of the said Act, and the Revenue and the fair trader have been thereby injured ; It is therefore enacted as follows :

1. Hereafter, no person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath or affirmation, unless there be attached to the Bill of Entry therein referred to, a declaration by the owner, consignee or importer of the said goods, (or his legal representative under section ten of the said Act,) to the same effect as the oath or affirmation, (adapting the form and words to the case,) distinctly referring to the Invoice presented with such Bill of Entry, and signed by such owner, importer or consignee, (or his legal representative,) either in presence of the agent making the entry, who shall attest the signature, or of some Justice of the Peace or Notary Public, who shall attest the same ; and such declaration shall be kept by the Collector, who may detach the same from the Invoice, if the latter be annexed thereto and be not left with him ; and for any wilfully false statement in such declaration, the person making the same shall incur the same penalty as if it were made in the oath or affirmation. Provided always, that such written declaration may be dispensed with under the order of the Governor in Council, where it may be deemed advisable in the interests of Commerce, to dispense therewith.

2. It shall be lawful for the Governor in Council by Regulation to authorize the alteration of any of the forms of oaths or affirmations in the said Schedule, by abbreviating the same or omitting any of the allegations therein contained which may appear to him unnecessary ; and any amended form prescribed by any such Regulation, shall be of the same effect as the form in the said Schedule for which it is substituted, and shall thereafter be held to be the form referred to in the said Act and in this Act, and any such Regulation may from time to time be repealed or amended as other Regulations in matters relating to the Customs.

VII. In order to avoid injurious delay to steamers and other vessels under certain circumstances, it shall be lawful for

Recital.
12 V. c. 1, ss.
8, 11, 12, &c.

If the oath under the said sections be taken by an agent, a declaration of the owner, &c., to be also attached to the Bill of Entry.

Proviso.

Governor in Council may substitute new forms of oaths.

Provision for landing goods before entry

from steamers and other vessels, limited as to time. the Governor in Council to make such regulations as may be considered advisable for the appointment of Suffrance Wharves and Warehouses, at which goods arriving by steam or other vessels in transit to other ports or confined to certain days of departure, may be lauded and afterwards stored before entry, such vessels being duly reported to the Custom House, and having obtained the Collector's Warrant for the purpose : provided such landing be effected between sunrise and sunset, on a day not being Sunday or a Statutory Holiday, and provided the goods on being so landed, are immediately stored in some such approved Suffrance Warehouse ; and such goods shall be thereafter dealt with by the Customs as prescribed by law ; Provided that nothing in this Section shall affect any contract express or implied between the master or owner of any such vessel and the owner, shipper or consignee of any such goods as aforesaid, or the rights or liability of any party under such contract.

Part of Proviso to s. 10, of 10, 11 V. c. 31, repealed. VIII. So much of the proviso of the twenty-fourth section of the Act passed in session held in the tenth and eleventh years of Her Majesty's Reign chapter thirty-one, and intituled, *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned,* as gives to the Collector or proper officer of Customs a discretionary power to extend the time for goods remaining in warehouse more than two years, is hereby repealed.

Drawback on exportation of dutiable articles in certain cases. IX. Upon the exportation from this Province of any articles manufactured therein out of materials imported into it, and upon which any Duty of Customs has been paid,—or of any spirits, or of any beer or other malt liquor, distilled, made or brewed in this Province, and on which a Duty of Excise has been paid,—it shall be lawful for the Collector of Customs at the Port whence the same are exported to pay out of any public moneys in his hands, to the person entering the same for exportation, such drawback thereon, not exceeding the amount of the Provincial Duty of Customs or of Excise which has been paid on the materials out of which such article has been manufactured, or on such spirits, beer or other malt liquor, as shall be directed by an Order in Council then in force, subject to the observance of such conditions, and the giving of such bond or other security by such exporter, as shall be prescribed by regulations to be made by the Governor in Council from time to time.

Tonnage duty imposed on certain Vessels. X. And towards providing for the expense of maintaining light-houses to facilitate the navigation of the River and Gulf of St. Lawrence, there shall be paid to Her Majesty; Her Heirs and Successors, a tonnage duty of ten cents per ton of the registered burthen of every vessel being a sailing vessel, and deducting the Engine Room if a steamer, coming by sea from any place beyond the Eastern limits of this Province and entering at any Port in this.

Province, over and above all other tonnage duties payable on such vessel ; and the said duty shall be paid by the master or person in charge of such vessel, or by the owner or consignee thereof, to the Collector of Customs at such Port, and such
 5 Collector shall not grant a clearance outwards to such vessel, for any place beyond the Eastern limits of the Province, until such duty is paid ; and if any such vessel, not requiring clearance outwards, shall leave such Port before the said duty on such vessel is paid, the master or person in charge thereof
 10 shall thereby incur a penalty of Fifty Pounds, to be recoverable from him, or from the owner or consignee of the vessel, in like manner as penalties for breach of the laws relative to Duties of Customs : And such duty shall go to the Consolidated Revenue Fund of this Province, in like manner as other Duties
 15 of Customs.

XI. The foregoing provisions of this Act shall be construed as forming one Law with the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, chaptered thirty-one, and intituled, *An Act for repealing and consolidating*
 20 *the present Duties of Customs in this Province, and for other purposes therein mentioned*, and with the Acts herein before cited, amending the same, in so far as they are in force and consistent with this Act ; And all words and expressions used in the said provisions shall have the meaning assigned
 25 to them in the said Acts, and all the provisions of the said Acts with regard to the duties imposed by them, or the regulations to be made under them shall apply to the duties imposed by this Act, and the regulations to be made under it, except in so far as they may be inconsistent with this Act.

Foregoing provisions to be construed as one law with 10, 11 V. c. 31.

XII. And whereas it is expedient to increase the Excise Duty on Spirits manufactured in this Province ; Therefore, in addition to the duties imposed by the second Section of the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to continue and amend the Act imposing*
 35 *Duties on Spirits distilled in this Province, and to provide for the warehousing of Spirits*, and the Act passed in the Session held in the nineteenth and twentieth years of Her Majesty's Reign, and intituled, *An Act to impose an additional Excise Duty on Spirits*, on Spirits lawfully manufactured in this Pro-
 40 vince, there shall be payable on all such Spirits manufactured after this Act shall come into force, or which having been so manufactured before that time, and warehoused under the Act first cited, shall thereafter be taken out of warehouse for consumption, such further duty as with the duty imposed by the
 45 said Acts, will be equal to six cents per gallon, Wine measure, of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, which shall be the total duty payable on such Spirits : and this Section shall be construed as if it formed part of the said Acts and of the Act
 50 passed in the ninth year of Her Majesty's Reign, and intituled,

Excise duty on spirits manufactured in this province

This section to be construed as one law with 9 V. c. 2.

An Act to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and the Spirituous Liquors made by them, and to provide for the collection of such Duties ; and all the provisions of the said Acts not inconsistent with this Act, shall apply to the duty hereby imposed, and all words and expressions used in this Section, shall have the same meaning as in the said Acts ; and the word "manufactured," in this Section, shall be equivalent to the words "distilled, manufactured or made," in the said Acts.

Rectifying establishments to be distilleries.

XIII. And for the avoidance of doubt, it is hereby declared and enacted, That any establishment or place used for the rectifying of spirits or spirituous liquors by any process, is a distillery within the meaning of the Act last above cited, and must be licensed under the said Act,—under the penalties therein provided.

Certain Oaths may be taken before Revenue Inspector.

XIV. Any oath directed by the Act last aforesaid to be taken before a Justice of the Peace, may hereafter be taken before a Revenue Inspector, with the same legal effect and under the same penalties for any wilfully false statement therein.

XV. And whereas it is expedient to impose a duty on Brewers, and on beer and other malt liquors manufactured by them ; It is therefore enacted as follows :

Brewers to take out licenses.

1. No person, other than a person licensed as hereinafter mentioned, shall, after this Act comes into force, brew or make any beer, ale, porter, lager beer, or other malt liquor of any kind, or act as a brewer in this Province, under a penalty of Ten Pounds currency for each day on which such offence shall be committed, and on pain also of forfeiting every mash-tub, fermenting vessel, machine or utensil of any kind used by him as a brewer or for making any such malt liquor as aforesaid, or adapted for making the same, and being in his possession or on his premises ;

How and by whom such licenses shall be issued.

2. The Revenue Inspector for any Revenue Division shall issue a License to act as a Brewer in some certain premises in some certain place within such Division, to be described in the License, to any person or partnership of persons who, being a subject or subjects of Her Majesty, having his or their place of business in such Revenue Division, and having previously complied with the requirements of this section in that behalf, shall apply for such License by a written requisition to the Inspector signed by such person, or, in the case of a partnership, by one of the parties ; and such License shall remain in force until the fifth day of January inclusive next after the date thereof, and the party in whose favor it shall be granted shall pay to the Inspector issuing it, the sum of ten dollars, as a duty to Her Majesty on such License ;

Duty on licenses.

3. There shall be paid to Her Majesty, Her Heirs and Successors, a duty of outé cent for each gallon, Wine measure, of beer, ale, porter, lager beer, or other malt liquor, brewed or made in this Province after the passing of this Act, and such 5 duty shall be payable by the brewer or maker thereof ;

Duty on malt liquor made in the province.

4. The duties, penalties and forfeitures mentioned in or imposed by this Section shall be collected, recovered and applied in like manner as those mentioned in or imposed by the Act passed in the ninth year of Her Majesty, and intituled, *An Act* 10 *to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and on the Spirituous Liquors made by them, and to provide for the collection of such Duties,* all the enactments, requirements and provisions whereof, in so far as they are not inconsistent with this Act, are hereby extended, and shall apply 15 to Brewers and persons acting as Brewers, and to the Beer, Ale, Porter, Lager Beer or other Malt Liquor made by them, and to the duty thereon, and to the premises, machinery and utensils used by them, in like manner as to Distillers and persons acting as Distillers and to Spirits distilled or manufactured by 20 them, and to the duty thereon, and to the premises, the utensils and machinery used by them ; and the Revenue Inspectors shall respectively have the same powers and duties with regard to Brewers as they have with regard to Distillers under the said Act, which shall be construed and have effect as if the provisions of this 25 Section formed part thereof, varying the words of the form of oath given in the tenth Section of the said Act, so as to agree with the case ;

Act 9 V. c. 2, to apply to Brewers and Breweries.

5. Beer, ale, porter, lager beer or other malt liquor subject to duty under this section may be warehoused under regula- 30 tions to be made by the Governor in Council in that behalf, in like manner and under like conditions as spirits distilled in the province may be warehoused under the Act passed in the twelfth year of Her Majesty's Reign, intituled, *An Act to continue and amend the Act imposing duties on spirits distilled* 35 *in this province, and to provide for the warehousing of such spirits ;*

Malt liquor made in the province may be warehoused.

12 V. c. 14.

6. The officer referred to in the said Act passed in the ninth year of Her Majesty's Reign as "District Inspector," shall hereafter be known and designated as the "Revenue Inspec- 40 tor" of the District, County or other place in which he shall be appointed or directed to act, but his powers and duties shall not be in any way affected by this provision; nor shall it affect any suit, proceeding, document, or matter whatever in which he may have been designated as District Inspector ; and every 45 District, County or place for which a Revenue Inspector shall be appointed or directed to act shall be known as a Revenue Division.

District Inspectors, to be called Revenue Inspectors hereafter.

XVI. And whereas it is expedient to impose a Provincial Duty on Tavern-keepers and others selling spirituous liquors by retail, it is therefore enacted as follows :

Duty on licenses for Taverns, &c.

1. There shall be paid to Her Majesty, Her Heirs and Successors, on each License issued after the passing of this Act to sell spirituous liquors, to be drunk upon the premises, in any hotel, tavern, house, vessel or place, a duty of twelve dollars if such place be within the Municipal limits of any City,—a duty of ten dollars, if the same be within the Municipal limits of any incorporated Town,—and a duty of five dollars, if the same be not within the limits of any such City or Town, or the License be for a vessel ; and such duty shall be paid to the Revenue or District Inspector or Municipal Officer issuing or delivering the License, before it shall be issued or delivered, and shall be over and above all other duties or sums payable thereon ; and no such License shall be of any effect unless such duty be paid but the party holding it shall be held to be unlicensed, and be liable to all the penalties imposed by any Act or by any By-law on persons selling spirituous liquors without License ;

How to be collected.

2. The sums received for such duty by any Municipal Officer shall be by him accounted for and paid over, on demand, to the Receiver General, deducting four per cent. for his trouble in collecting the same, and if not so paid over, shall be a debt due to the Crown by such Municipal Officer, and may be recovered from him with costs, in any way in which debts due to the Crown may be recovered ; and such Municipal Officer shall, as regards such duty, be held to be an Officer employed in the Collection of the Revenue and liable accordingly, and evidence of his having issued or delivered any such license shall be held to be evidence of his having received the duty hereby imposed thereon ;

Lists of licenses to be furnished to the Revenue Inspector.

3. The Chamberlain, Treasurer, Clerk or other Officer of any Municipality, having the requisite official documents or information in his custody, shall at all times, on demand, furnish to the Revenue Inspector for the District, County or Revenue Division in which such Municipality lies, lists of all such Licenses as aforesaid issued after the passing of this Act in or by authority of such Municipality, and of the persons to whom, and the houses, vessels or places for which they were respectively granted, under a penalty of Fifty Pounds for any refusal to furnish such lists ;

Sums received to be duties within 8 V. c. 4.

4. The sums received for duties under this section shall form part of the Consolidated Revenue Fund or this Province, and shall be duties within the meaning of the Act, passed in the eighth year of Her Majesty's Reign, and intituled, *An Act to provide for the management of the Customs and of matters relative to the Collection of the Provincial Revenue.*

XVII. This Act shall come into force immediately on its passing. Commencement of Act.

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS INWARDS.

GOODS PAYING SPECIFIC DUTIES.

	<i>Articles.</i>	<i>Duty.</i>
		\$ cts.
	Ale, Beer and Porter, in casks, per gallon.....	0 08
	Ale, Beer and Porter, in quart bottles, per dozen bottles.	0 25
5	Ale, Beer and Porter, in pint bottles, per dozen bottles.	0 12½
	And a Duty of 15 per cent. <i>ad-valorem</i> on the Bottles containing the same.	
	Almonds, Walnuts and Filberts, per lb.....	0 03
	Corn Brooms, per dozen.....	0 50
10	Do. Whisks, per dozen.....	0 15
	Cigars, per lb.....	0 80
	Chicory, raw and kiln-dried, per lb.....	0 01
	Do., roasted and ground, per lb.....	0 04
	Coffee, green, per lb.....	0 01
15	“ roasted, per lb.....	0 04
	“ ground, per lb.....	0 04
	Cordials, per gallon.....	1 00
	Currants, per lb.....	0 03
	Dried Fruits, per lb.....	0 03
20	Figs, per lb.....	0 03
	Ginger, Pimento and Pepper, unground, per lb.....	0 04
	Ginger, Pimento and Pepper, ground, per lb.....	0 06
	Macaroni and Vermicilli, per lb.....	0 03
	Mustard, per lb.....	0 05
25	Molasses, per gallon.....	0 04
	Mace, per lb.....	0 25
	Nutmegs, per lb.....	0 25
	Nuts not specially named, except Cocoa Nuts, per lb..	0 01
	Spirits and Strong Waters, of all sorts, for every gallon	
30	of any strength not exceeding the strength of proof by Sykes' Hydrometer, and in so in proportion for any greater strength or less quantity than a gallon, viz :	
	Brandy, per gallon.....	1 00
35	Gin, per gallon.....	0 80
	Rum, per gallon.....	0 50
	Whiskey, per gallon....	0 18
	Spirits and Strong Waters, including Spirits of Wine and Alcohol and not being Brandy, Gin, or Whiskey,	
40	per gallon.....	0 70
	Spices, unground not otherwise named, per lb.....	0 07
	“ ground, per lb.....	0 10
	Starch, and all preparations of starch, per lb.....	0 05

Soap, not otherwise specified, per 100 lbs.....	1	25	
Sugar, refined, whether in loaves or lumps, candied, crushed, powdered or granulated, or in any other form; White Bastard Sugar or other sugar equal to refined in quality, per 100 lbs.	2	50	5
“ White clayed sugar or yellow bastard sugar, or any kind equal in quality to white clayed sugar, but not equal to refined sugar, per 100 lbs.....	1	75	
“ Brown clayed sugar, Muscovado or raw sugar of any kind not equal in quality to the sugars last named, per 100 lbs.....	1	30	10
“ raw for refining purposes only, and not within 25 per cent. of the value of the last named sugar, per 100 lbs.....	0	90	15
Tea, not exceeding in value 18 cents per lb.,—per lb...	0	03	
“ exceeding in value 18 cents per lb.,—per lb.....	0	04	
Tobacco, manufactured, not exceeding in value 20 cents per lb.,—per lb.....	0	05	
“ exceeding 20 and not exceeding in value 40 cents per lb.,—per lb.....	0	07½	20
“ Over 40 cents in value per lb.,—per lb.....	0	10	
Snuff, per lb.....	0	10	
Vinegar, per gallon.....	0	06	
Wine, in wood, not exceeding in value \$40 per pipe of 126 gallons, per gallon.....	0	20	25
“ in wood, over \$40 but not exceeding in value \$60 per pipe of 126 gallons, per gallon.....	0	30	
“ in wood, over \$60 and not exceeding \$100 in value per pipe of 126 gallons, per gallon.....	0	40	30
“ in wood; over \$100 in value per pipe of 126 gal- lons, per gallon.....	0	50	
“ in quart bottles, not exceeding \$4 in value per dozen bottles,—per dozen bottles.....	1	50	
“ in pint bottles, in proportion, per dozen bottles..	0	75	35
“ in quart bottles, exceeding \$4 and not exceeding \$8 in value per dozen bottles,—per dozen bottles.	2	00	
“ in pint bottles, in proportion, per dozen bottles..	1	00	
“ in quart do., exceeding \$8, and not exceeding \$12 in value, per dozen bottles.....	2	50	40
“ in pint do., in proportion, per dozen bottles....	1	25	
“ in quart do., exceeding \$12 in value per dozen bottles,—per dozen bottles.....	3	00	
“ in pint do., in proportion, per dozen bottles....	1	50	
And a Duty of 15 per cent. <i>ad valorem</i> on the bottles containing such wine.			45
Printed, Lithographed or Copper-plate Bills, Bill heads, Cheques, Receipts; Drafts, Posters, Cards, Labels of every description, Advertising Pictures, or Pic- torial Show Bills or Cards: For every hundred Cards or Sheets of.....	1	00	50
Advertising Pamphlets, per hundred.....	1	00	

GOODS PAYING FIVE PER CENT.

The following Goods shall be charged with a Duty of five per cent. on the value thereof :

- Bolting Cloths ;
- Brass in bars, rods and sheets ;
- Brass or Copper Wire and Wire Cloth ;
- Chain Iron, other than Cables, and not being Horse Chain, Dog
- 5 Chain, Jack Chain, or other small Chain not exceeding three quarters of an inch ;
- Canada Plates, Tinn'd Plates, Galvanized Iron and Sheet Iron ;
- Copper, in bars, rods, bolts or sheets ;
- Cotton Candle Wick, Yarn and Warp ;
- 10 Emery ;
- Emery, Glass and Sand Paper ;
- Fishing Nets and Seines ;
- Fish Hooks, Lines and Fish Twines ;
- Gold Beaters' Brim Moulds and Skins ;
- 15 Silk-twist for Hats, Boots and Shoes ;
- Hat plush ;
- Hair, Angola, Goat, Thibet, Horse or Mohair, unmanufactured ;
- Iron, Bar, Rod or Hoop ;
- “ Nail and Spike Rod ;
- 20 “ Hoop or Tire, for driving wheels of locomotives, bent or welded ;
- “ Boiler Plate,
- “ Railroad Bars ;
- “ Rolled Plates ;
- 25 “ Plate and Angle, or other Iron, shaped or unshaped, when forming part of an Iron Ship imported in pieces.
- “ Rivets, for do. ;
- “ Wire ;
- Lead, in sheet ;
- 30 Sails, ready made ;
- Steel, wrought or cast ;
- Tin, granulated or bar ;
- Tubes and Piping, of copper, brass or iron, when drawn ;
- Varnish, bright and black, for ship-builders, other than copal
- 35 Carriage, Shellac, Mastic or Japan ;
- Zinc or Spelter, in sheet ;
- Locomotive and Engine Frames, Cranks, Crank Axles, Railway-car and Locomotive Axles, Piston Rods, Guide and Slide Bars, Crank Pins, Connecting Rods, Steamboat and
- 40 Mill Shafts and Cranks forged in the rough.

GOODS PAYING TWENTY PER CENT.

The following Goods shall be chargeable with a Duty of twenty per cent. on the value thereof :

Anchovies, Sardines, and all other Fish preserved in oil ;

Argentine, Alabetta, or Albata and German Silver manufactures ;	
Articles embroidered with gold, silver, or other metals ;	
Baskets, and all other Articles made of grass, osier, palm leaf, straw, whalebone or willow, not elsewhere specified ;	5
Beads of every description ;	
Billiard Tables and Furnishings ;	
Bagatelle Boards and do ;	
Blacking ;	
Bracelets, Braids, Chains, Curls, Ringlets or Head-dresses, of anykind composed of hair, or of which hair is a component part ;	10
Brooms and Brushes, not elsewhere specified ;	
Cameos and Mosaics, real or imitation, when set in gold, silver or other metal ;	15
Capers, Pickles, Olives and Sauces of all kinds not elsewhere specified ;	
Candles and Tapers of Wax, Sperm, Belmont, Stearine, Adamantine and composition ;	
Chandeliers, Girandoles, Gas Fittings ;	20
Carriages or parts of Carriages not otherwise specified ;	
Cabinet Ware or Furniture ;	
Cashmere ;—See <i>Manufactures</i> .	
Cocks, Taps, and Coupling Joints ;	
Carpets and Hearth Rugs, Velvet, Brussels, Tapestry, Turkish, Persian, and other kinds ;	25
Confectionary not elsewhere specified ;	
China Ware of all kinds ;	
Cutlery polished of all sorts ;	
Coach and Harness furniture of all kinds ;	30
Composition Tops for tables or for other articles of furniture ;	
Essences, Balsams, Cosmetics, Extracts, Pastes, Perfumes, Tinctures, and Perfumery of all kinds ;	
Feathers and Flowers, artificial or ornamental or parts thereof, of whatever material composed ;	35
Fans and fire Screens ;	
Fire Works ;	
Glass, plate ;	
Glass, silvered ;	
Glass-shades and Crystals for watches ;	40
Glass Ware, cut, ground or coloured ;	
Glass, stained, painted or coloured ;	
Glass bottles and vials, not being wine and beer bottles,	
Gold and Silver Leaf ;	
Gilt Frames ;	45
Guns, Rifles and Fire Arms of all kinds ;	
Hats, Caps and Bonnets,	
Inks of all kinds except printing ink ;	
Jewellery, real or imitation ;	
Japanned, planished tin, and Britannia metal ware of all kinds ;	50
Leather, Sole, Harness, dressed Kip, Calf, and upper Leather, and all imitations of Leather ;	

- Marble or imitation of marble Mantle-pieces, or parts thereof ;
 Mattresses of hair, moss or other material ;
 Millinery of all kinds ;
 Musical Instruments of all kinds, including Musical Boxes and
 5 Clocks ;
 Mowing, Reaping and Thrashing Machines,
 Manufactures of Fur or of which fur is the principal part ;
 “ of Cashmere,
 “ of Silk, Satin and Velvet, and of all other fabrics,
 10 of which Silk forms the principal part ;
 “ of Bone, Shell, Horn, Pearl, Ivory or vegetable
 Ivory ;
 “ of Gold, Silver or Electro Plate ;
 “ of Brass or Copper ;
 15 “ of Leather or of imitation of Leather, or of which
 Leather or imitation of Leather is the principal part, not otherwise specified ;
 “ of Marble, or Marble more advanced in manufacture than slabs or blocks in the rough.
 20 “ of *Papier Maché* ;
 “ of Caoutchouc or India Rubber or of Gutta Percha or of which any of these articles forms the principal part ;
 “ of Straw ;
 25 Patent Medicines and Medicinal Preparations not elsewhere specified ;
 Oil Cloths of whatever material composed ;
 Sallad Oils, Table Oils, and Linseed Oils ;
 Opium ;
 30 Ornaments of Bronze, Alabaster, Terracotta or Composition ;
 Plated and Gilded Ware of all kinds ;
 Playing Cards ;
 Preserved Vegetables, Meats, Poultry, Fish and Game ;
 Railing or Fencing of Iron ;
 35 Riddles and Sieves ;
 Scales and Weights ;
 Shawls, Thibet wool or filled ;
 Silks, Satins or Velvets and all fabrics of which Silk forms the principal part ;
 40 Spades, Shovels, Axes, Hoes, Rakes, Forks, and Edge-Tools, Scythes and Snaiths, Bolts, Nuts and Washers ;
 Spikes, Nails, Tacks, Brads and Sprigs ;
 Silk, Woolen, Worsted and Cotton embroideries and tambour-work ;
 45 Silk-twist and Twist composed of Silk and Mohair ;
 Silver and Gold Cloth, Thread, and other articles embroidered with Gold or for embroidering ;
 Skins, Sheep, Calf, Goat, and Chamois, dressed ;
 Soap, perfumed or fancy ;
 50 Stoves and all other Iron Castings ;
 Toys ;
 Thread Lace and Insertions ;

Writing Desks, fancy and ornamental Cases and Boxes of
 whatsoever material ;
 Woollen Goods.

GOODS PAYING TWENTY-FIVE PER CENT.

The following Goods shall be chargeable with a Duty of
 twenty-five per cent. on the value thereof : 5

Manufactures of Leather, viz :
 “ Boots and Shoes ;
 “ Harness and Saddlery ;
 “ Clothing or Wearing Apparel made by hand or
 sewing machine. 10

GOODS PAYING FIFTEEN PER CENT.

All articles not hereinbefore enumerated as charged with a
 specific or *ad valorem* duty, and not exempted from the
 payment of duty, shall be chargeable with a duty of
 fifteen per cent. on the value thereof.

TABLE OF FREE GOODS.

Acids, of every description,
 Agricultural Societies—Seeds of all kinds, Farming Utensils 15
 and Implements of Husbandry, when specially imported
 by, for the encouragement of Agriculture,
 Alun,
 Anatomical preparations,
 Anchors, over 6 cwt. in weight, 20
 Animals, of all kinds,
 Antiquities, collections of,
 Apparel, wearing, and other personal effects, and implements
 of husbandry, (not merchandise) in actual use of persons
 coming to settle in the Province and accompanying the 25
 owner.
 Apparel, wearing, of British subjects dying abroad,
 Argol,
 Arms for Army or Navy and Indian Nations, provided the
 duty otherwise payable thereon would be defrayed or borne 30
 by the Treasury of the United Kingdom, or of this Pro-
 vince.
 Ashes, Pot, Pearl and Soda.
 Bark, Tanners',
 Bark, used solely in dyeing, 35
 Barley, except Pot and Pearl,
 Barley Meal,
 Beans,
 Bean Meal,

- Bear and Bigg,
 Bear and Bigg Meal,
 Berries, used solely in dyeing,
 Bleaching Powder,
 5 Books, Printed,—Periodicals and Pamphlets.—not being
 British Copyrights, nor Blank, Account, or Copy Books,
 or Books to be written or drawn upon,
 Borax,
 Bottles containing Wine, Spirituous or Fermented Liquors of
 10 Officers' Mess,
 Brandy imported for do
 Bran and Shorts,
 Brimstone,
 Bristles,
 15 Broom Corn,
 Buckwheat,
 Buckwheat Meal,
 Bulbs and Roots,
 Bullion,
 20 Burr Stones, wrought or unwrought, but not bound up into
 mill-stones,
 Butter,
 Coin and Bullion,
 Cabinets of coins,
 25 Cables, Iron Chain,
 “ Tarr'd Hemp,
 “ Untarr'd “
 “ Grass,
 Carriages of Travellers, and carriages employed in carrying
 30 merchandise (Hawkers and Circus Troupes excepted),
 Casks, ships' water, in use,
 Caouthouc or India Rubber, and Gutta Percha, unmanu-
 factured,
 Cement, marine or hydraulic,
 35 Charitable Societies—donations of clothing for gratuitous
 distribution by,
 Cheese,
 Clothing for Army or Navy or Indian nations, or for gratuitous
 distribution by any Charitable Society.
 40 Coal,
 Cochineal,
 Coke,
 Commissariat Stores,
 Copperas,
 45 Corkwood, or the Bark of the Corkwood tree,
 Corn, Indian,
 Cotton and Flax waste,
 Cotton Wool,
 Cream of Tartar in crystals,
 50 Diamonds and Precious Stones,
 Drugs used solely in dyeing,

Dye Stuffs, viz: Bark, Berries, Drugs, Nuts, Vegetables, Woods, and Extract of Logwood,	
Earths, Clays and Ochres, dry,	
Eggs,	
Felt Hat bodies and Hat Felts,	5
Fire Brick,	
Firewood,	
Fish,	
do. Oil, in its crude or natural state,	
do. products of, unmanufactured,	10
Flax, Hemp and Tow, undressed,	
Flour,	
Fruits, green,	
Fruits, dried, from the United States only, while the Reciprocity Treaty is in force,	15
Furs, Skins, Pelts or Tails undressed, when imported directly from the United Kingdom or British North American Pro- vinces, or from the United States,	
Gems, and Medals,	
Gravel,	20
Grains—Barley and Rye,	
Beans and Peas,	
Bear and Bigg,	
Bran and Shorts,	
Buckwheat,	25
Indian Corn,	
Oats,	
Wheat,	
Meal of above Grains,	
Grindstones wrought or unwrought,	30
Gums and Resins, in a crude state,	
Gypsum or Plaster of Paris, ground or unground,	
Grease and Scraps,	
Hams,	
Hemp,	35
Hides,	
Horns,	
Household Effects, personal, not merchandise, of subjects of Her Majesty domiciled in Canada but dying abroad,	40
Indigo,	
Inventions and Improvements in the Arts, models of—provided that no article shall be deemed a model which can be fitted up for use,	
Junk and Oakum,	
Lard,	45
Lime, the produce of British North American Provinces only,	
Machinery, models of—provided the same cannot be put to actual use,	
Manilla Grass,	
Manures of all kinds,	50
Maps and Charts in sheets, not mounted nor on cloth,	
Marble in blocks or slabs unpolished,	

- Meats fresh, smoked and salt,
 Menageries, horses, cattle, carriages and harnesses of, subject
 to Regulations by the Governor in Council,
 Military Clothing for Her Majesty's Troops or Militia,
 5 Military Stores and Materials for Military Clothing imported
 for the use of the Provincial Militia, under such restrictions
 and regulations as may be passed by Governor in Council,
 Mosses and sea grass, for upholstery purposes,
 Musical Instruments for Military Bands,
 10 Nitre or Saltpetre,
 Oakum,
 Oil Cake or Linseed Cake,
 Oils, cocoa nut, pine and palm—in their crude and natural state,
 Old Nets,
 15 Ordnance Stores,
 Ores of all kinds of Metals,
 Osier or Willow, for basket-makers' use,
 Packages of all kinds in which Goods are usually imported,
 except the following, viz : Spirit, wine, oil, beer, cider,
 20 and other casks for the containing of liquids, baskets of
 every description, trunks, snuff jars, earthenware jars,
 glass jars, bags and barrels containing grain, seeds and
 peas,
 Pig Iron, Pig Lead,
 25 Pitch and Tar,
 Philosophical Instruments and Apparatus, Books, Globes, Maps
 and Charts :—provided the same be specially imported by
 and for the use of Philosophical Societies, Universities,
 Colleges, Public Schools or Institutes,
 30 Plants, Shrubs and Trees,
 Provisions for Army or Navy, or Indian Nations,
 Rags,
 Resin and Rosin,
 Rice,
 35 Sail-cloth,
 Sal Soda,
 Sal Ammonia,
 Salt,
 Seeds of all kinds,
 40 Ships Blocks,
 Binnacle Lamps,
 Canvas, Duck,
 Bunting,
 Compasses,
 45 Dead Eyes,
 Dead Lights,
 Deck Plugs,
 Shackles,
 Sheaves,
 50 Signal Lamps,
 Travelling Trucks,
 Ship's water-casks in use,

} Expressly imported for Ship-
 building purposes and by Ship
 Builders or Sail-makers.

Silk Hat Felts,	
Soda Ash,	
Specimens of Natural History, Mineralogy or Botany,	
Stone unwrought,	
Slate,	5
Statues, Busts and Casts, of Marble, Bronze, Alabaster or Plaster of Paris; Paintings and Drawings as works of Art; Specimens of Sculpture; Cabinets of Coins, Medals, Gems, and all Collections of Antiquities,	
Sulphur or Brimstone,	10
Tin and Zinc or Spelter in block or pig,	
Tallow,	
Teasels,	
Timber and Lumber of all kinds, round, hewed, sawed, un- manufactured in whole or in part,	15
Tobacco unmanufactured,	
Tools and Implements of Trade of persons arriving in Canada when accompanied into the Province by the actual settler, and brought in by such settler for his own use, and not for sale,	20
Treenails,	
Turpentine, other than Spirits of Turpentine,	
Type Metal, in blocks or pigs,	
Vegetables—not elsewhere specified,	
Vehicles of Travellers, except those of Hawkers and Pedlars,	25
Water Lime,	
Wine, Spirits and fermented Liquors of all kinds, imported for any Officers' Mess, and the Packages containing the same,	
Wood for Hoops when not notched,	
Woods of all kinds,	30
Wool,	
All Importations for the use of Her Majesty's Army and Navy serving in Canada.	

TABLE OF PROHIBITIONS.

The following Articles are prohibited to be imported, under a penalty of Fifty Pounds, together with the forfeiture of the parcel or package of Goods in which the same may be found :

Books and Drawings of an immoral or indecent character ;
Coin, base or counterfeit.